

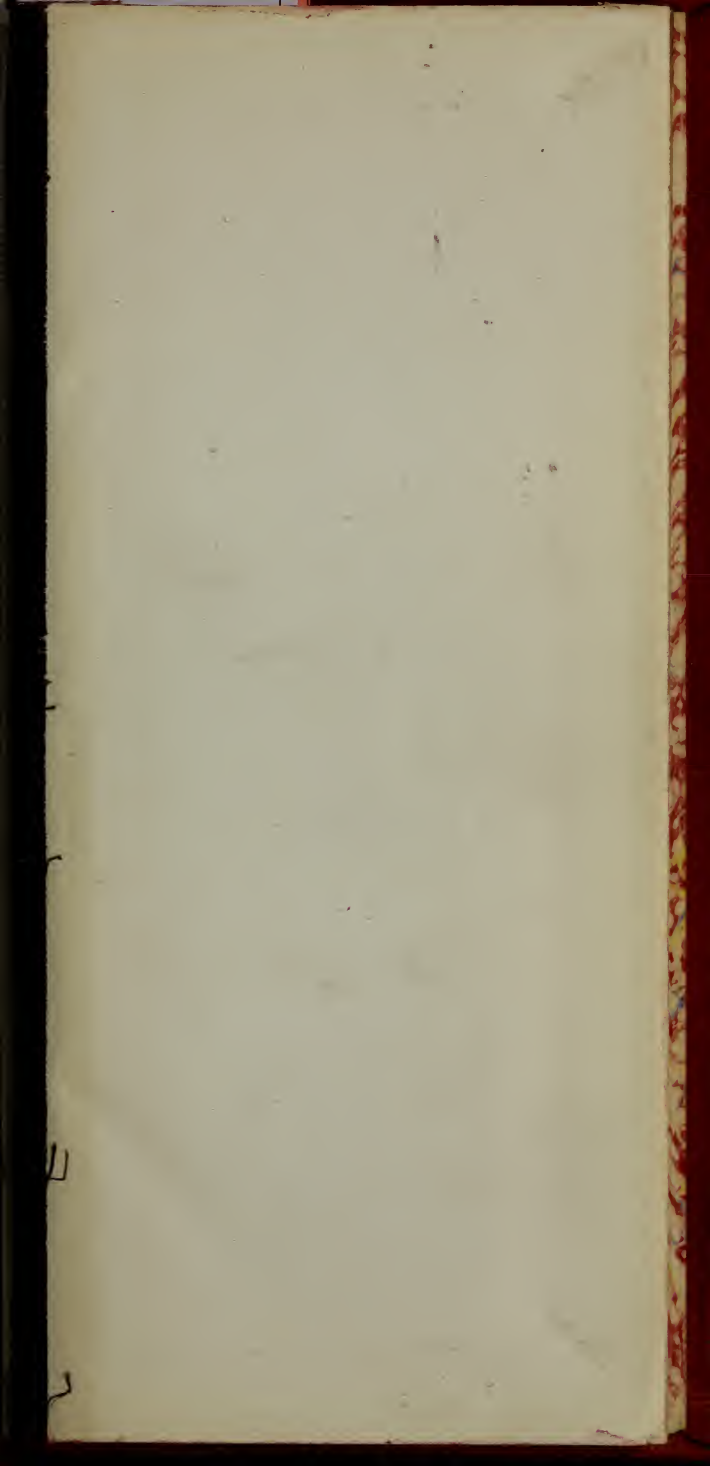
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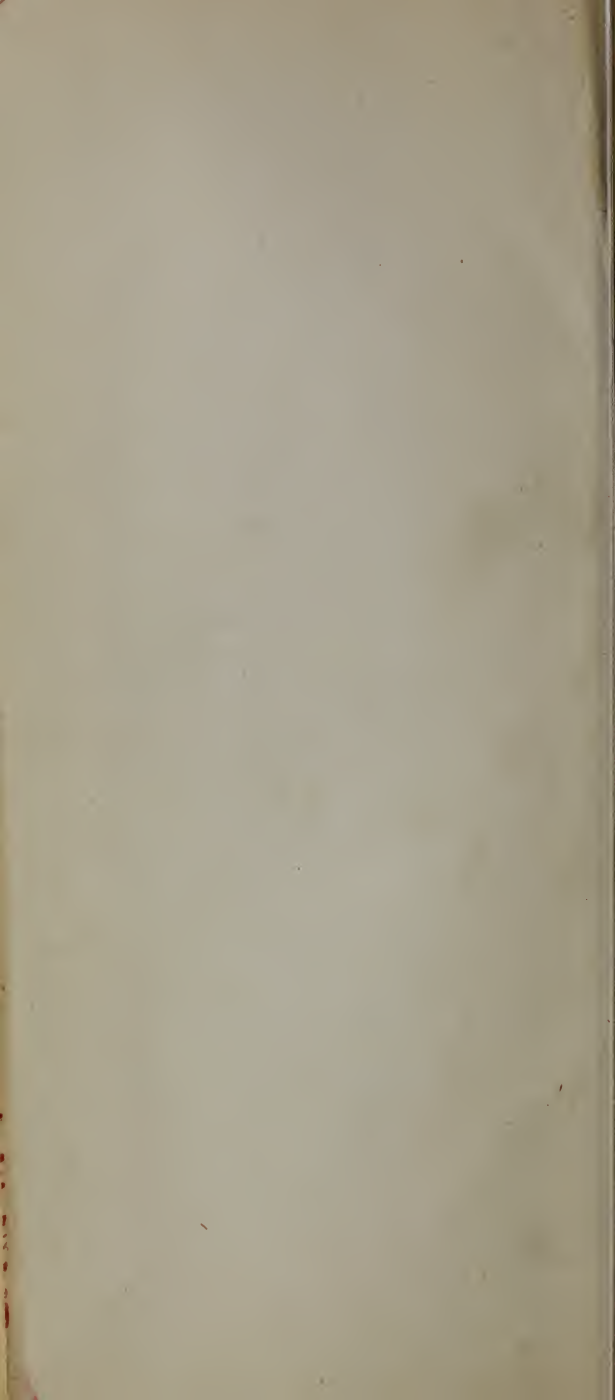
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FISCAL REGULATIONS

OF THE

U. S. Department of Agriculture,

(Revised Edition)

Effective August 1, 1904.



WASHINGTON:

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U. S. DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY,
Washington, D. C., June 15, 1904.

The accompanying revised regulations are hereby approved, and, beginning with the 1st day of August, 1904, will supersede all prior rules, regulations, orders, and instructions in conflict therewith relating to the fiscal transactions of this Department.

JAMES WILSON,
Secretary.



FISCAL REGULATIONS
OF THE
U. S. DEPARTMENT OF AGRICULTURE.

APPOINTMENTS—SERVICES—SALARIES.

Regulation 1. To every person entering the public service in the Department of Agriculture, except in the cases hereinafter mentioned, a written appointment will be issued, describing in general terms the character of the service to be performed by, and specifying the rate of compensation to be paid to, the person so appointed.

Reg. 2. Letters of authority will be issued when necessary covering the employment of persons outside of the District of Columbia during periods not exceeding thirty days. In such cases formal appointments will not be made. Officials in charge of field parties, may, if properly authorized, employ laborers, cooks, drivers, and other minor assistants for service in the field during an entire field season. Such employees will not be commissioned.

Reg. 3. Persons holding positions in other Departments, or officially connected with any other branch of the Government service, can not be employed in any capacity, even temporarily, in the Department of Agriculture.

Reg. 4. Every appointee will be required to take an oath of office. An employee holding a statutory position must take the oath of office before entering upon his duties. In every case in which the issue of a new appointment becomes necessary, a new oath will be required, unless otherwise directed in the appointment. This oath of office may be taken before any officer having an official seal, with authority to administer oaths either under United States Statutes or local municipal law, and it must be properly certified under the hand and seal of such officer.

Reg. 5. On the death of an employee, salary to and including the entire day on which the death occurred will be paid to the legal representative of the deceased. When an employee's connection with the Department is severed by resignation or dismissal, his salary will be

computed to cover the date on which such resignation or dismissal takes effect.

Reg. 6. Neither salary nor other emoluments shall be paid to any employee until the required oath of office shall have been filed with the appointment clerk of the Department, nor until the appointee shall have reported for duty according to his instructions. If a specific date is named upon which the appointment is to take effect, salary will not begin until that date, notwithstanding the oath may have been taken earlier.

Reg. 7. Final settlements will not be made with persons severing their connection with the service who have been responsible in any way for public property, until evidence shall have been furnished the Division of Accounts showing that the same has been satisfactorily accounted for to the proper officer.

Reg. 8. All officers, agents, and other employees of this Department are positively forbidden to make a purchase, to give an order for supplies of any kind, or to incur any expense whatever, in connection with the public business, without first having obtained a formal written order, requisition, or letter of authorization, signed by the Secretary or other official delegated by him, except in cases of *extreme necessity*, in which the public property might otherwise be subjected to great danger of loss or damage, or in which the public interests might be liable to suffer serious injury from the delay involved in procuring prior authorization.

Reg. 9. All requisitions must be countersigned by the Chief or Assistant Chief of the Division of Accounts before being sent to dealers. All letters of authority will be drawn in the Division of Accounts. Memoranda should be furnished to that Division setting forth in reasonable detail the character, purpose, and amount of each contemplated expenditure for which authority is desired. Every application for a letter authorizing travel must state specifically the character of the business to be transacted and for which the travel is to be performed. Such vague phrases as "on official business," "on business connected with," etc., do not afford data sufficient to determine whether the expenses of the contemplated travel are legally chargeable to the appropriation named in the memoranda.

Reg. 10. In all cases, when practicable, supplies must be procured upon contracts to be made after advertising for proposals, as required by law. The only exceptions to this requirement occur when the exigencies of the serv-

ice necessitate immediate delivery, and in cases where competition is not possible. Competition must be secured in every case when practicable. The Chief and Assistant Chief of the Division of Accounts will, before passing upon a proposed expenditure, require evidence showing that the law and the regulations requiring competition have been complied with in every particular.

Reg. 11. Whenever it shall be found necessary in the Department at Washington, after the contracts for annual supplies have been awarded, to use articles not embraced in any such contract, and when the estimated cost of such articles shall amount to \$1,500 or more, new advertisements should be prepared for publication in newspapers in the usual manner and form. When supplies shall be required, the aggregate cost of which shall be estimated at less than \$1,500, advertisement may be made by letters prepared on blank forms provided for that specific purpose inviting proposals, such letters to be mailed or otherwise delivered to a reasonable number of responsible dealers in the goods required. Articles not provided for in any existing contracts, if required for immediate use; if of a special kind, patented articles for instance, and not procurable except from a single source; or if of an estimated value so small as to render advertising for proposals impracticable, may be purchased in open market at the lowest obtainable prices. In every such case, however, the application for a requisition or letter of authorization must state in specific language the character of the exigency that renders the procuring of bids impracticable. The exigency must be stated in writing before the purchase is made. In all cases where an intended purchase is to involve an expenditure of \$50 or more, and it is found to be impossible or impracticable to obtain competitive bids, the following principles should be embodied in an exigency statement, to accompany the application for a purchasing requisition or to be made in explanation of a purchase without competition under a letter of authority, the statement in the latter case to accompany the account:

First. It must be clearly stated and *shown* that the article, services, or supplies are needed for immediate use, and that the delay necessary for the purpose of obtaining bids would prove injurious to the interests of the Government; and

Second. It must be clearly stated and shown to the satisfaction of the Division of Accounts that the particular article, services, or supplies are the only kind that can be used for the purpose for which they are intended, or can

only be procured from the person on whom the requisition is drawn; and

Third. IN ALL CASES the statement must be made that the price set forth is the lowest obtainable, is just and reasonable, and was ascertained by correspondence or personal investigation.

All purchases of materials for the furnishing of which contracts have been awarded must be made from the contractors, even if such materials can be procured elsewhere at lower prices than those specified in the contract.

Reg. 12. Before incurring any expense for traveling upon the business of the Department an officer or employee must be furnished with specific written authority to perform the particular journey, or journeys, to which such expenses relate, which authority must be issued by the Secretary of Agriculture (except in the case of employees of the Weather Bureau, who will receive letters of authorization from the Chief of that Bureau). In the absence of such authority no claim for reimbursement of traveling expenses will be allowed, except in cases of actual and extreme emergency.

All travel performed upon Department business must be by the shortest practicable routes and without any unusual or unnecessary delays. Proper and legitimate traveling expenses are those "usual and essential to the comfort of travelers," and may embrace any one or more of the following items of expenditures, viz:

First-class fares upon railroads, steamboats, stage-coaches, and other public modes of conveyance. Charges for "extra baggage" will not be allowed except in cases where the extra weight consists of public property, or private property to be used for public purposes.

Special conveyance, such as livery, the hire of a boat or a bicycle, when no public or regular means of transportation are available. Officials in charge of field parties may, when duly authorized, hire horses, drivers, and other necessary camp assistants, or in special cases they may also purchase camp outfits and subsistence supplies.

Street car, transfer coach, and omnibus fares and transfer of baggage between depots and hotels; the checking of baggage at depots, and fees to porters at depots. For transfer coach and omnibus fares and for transfer of baggage, not to exceed 50 cents will be allowed, and payment in excess thereof must be explained in writing to the satisfaction of the Chief or Assistant Chief of the Division of Accounts. Customary fees to stewards on ocean

steamships, not in excess of \$5 in the aggregate, will be allowed. When public conveyances are not available or do not serve the purposes of travel, moderate and necessary cab hire may be paid at the legal local rates.

Sleeping-car fares (one double berth) when the travel includes a run of three hours or more after 10 o'clock p. m., and in such cases fees to sleeping-car porters not to exceed 25 cents for any one night; provided that when the travel is twenty-four hours or less on one car the charge shall not exceed 25 cents for the period on one car.

Parlor-car fare (one seat) and the usual fees to porters, not exceeding 10 cents each day.

Customary stateroom accommodations when traveling by steamer or other vessel, either by night or day, and the customary fees for handling baggage.

Customary charges for meals and lodging, provided the total cost of the same for any one day of twenty-four hours shall not exceed \$5, which may include bath, if desired. A charge for lodging at a hotel and a charge for a berth in a sleeper for the same night may be allowed only when accompanied by a definite statement of necessity. An employee assigned to permanent duty at a new station will be allowed lodging and subsistence for one full day after reaching his destination. A person charged with temporary duty in one locality will be allowed lodging and subsistence, but not street-car fares or other traveling expenses herein enumerated, during the entire period of such employment, not to exceed thirty days, unless it be otherwise provided in the letter of authorization (except in case of the Weather Bureau employees, who are especially provided for in this respect by circular from that Bureau, of December 1, 1899).

Ferriage, tolls, feed and stabling of horses, and the subsistence and lodging of a driver when transportation is hired; also charges for telephone and telegraph messages relating to the business for which the travel is being performed.

Reasonable expenses for laundry not to exceed \$1.25 a week when the travel extends beyond one full week.

A notarial fee when the account contains a total of more than \$2 not supported by subvouchers. One notarial fee only will be allowed, however, for each sworn account made up in duplicate. If there be no officer qualified to administer oaths within reasonable distance, a certificate upon honor may be substituted for the affidavit, but the reason for such substitution must be fully set forth in writing and presented with the account.

JURAT FEES.

Table showing the fees legally chargeable for administering oaths in the several States and Territories.—
Revised to June 15, 1904.

Alabama	\$0.50
Arizona .....	.50
Arkansas .....	.50
California .....	.50
Colorado .....	.25
Connecticut .....	.10
Delaware .....	.50
District of Columbia .....	.50
Florida .....	.50
Georgia .....	.50
Hawaii	^a .25
Idaho .....	.25
Illinois .....	.25
Indiana .....	.50
Iowa .....	.25
Kansas .....	.25
Kentucky .....	.20
Louisiana .....	.75
Maine .....	.25
Maryland .....	.62
Massachusetts .....	.25
Michigan .....	.25
Minnesota .....	.25
Mississippi .....	.50
Missouri .....	.50
Montana .....	.50
Nebraska .....	.25
Nevada .....	.55
New Hampshire .....	.25
New Jersey .....	.32
New Mexico .....	.50
New York .....	.25
North Carolina .....	.50
North Dakota .....	.25
Ohio .....	.40
Oklahoma .....	.25
Oregon	1.00
Pennsylvania:	
Allegheny County	1.00
Blair County .....	.37
Center County .....	.37

Pennsylvania—Continued.

Lycoming County	\$0.37
Montour County .....	.37
Snyder County .....	.37
Westmoreland County .....	.37
Wyoming County .....	.37
City of Philadelphia .....	.37
York County .....	.31
Remainder of State .....	.25
Philippines	<i>a</i> .25
Rhode Island .....	.50
South Carolina .....	.50
South Dakota .....	.25
Tennessee .....	.50
Texas .....	.25
Utah .....	.50
Vermont .....	.25
Virginia .....	.25
Washington .....	.50
West Virginia .....	.25
Wisconsin .....	.12
Wyoming .....	.50

For administering an oath any clerk of any circuit or district court of the United States may charge a fee of 10 cents, and for affixing the seal of the court he may charge 20 cents. Total for administering oath and affixing seal, 30 cents.

Emergency expenditures not enumerated in any of the aforementioned classes, such, for instance, as the employment of guides when traveling in sparsely settled regions, the payment of extra fare on limited trains when delay would injuriously affect the public interests, etc. In all such cases, however, the nature of the exigency must be clearly set forth in writing, either in the account for reimbursement or in separate letters attached thereto.

Reg. 13. Officers in charge of stations will be provided with written authorizations to incur such expenses as may be necessary to the proper and efficient transaction of the business with which they may be charged.

The phrase "station expenses" will be construed to embrace, unless otherwise specifically limited in the letters of authorization, any or all of the following items of expenditure, viz:

(1) Express charges on public property, freight, drayage, etc.

(2) Postage on foreign official correspondence.

(3) Gas, electric lights, fuel, ice, soap, towels and washing same, matches, brooms, water, ink, mucilage, and janitor service.

(4) Necessary repairs to public property.

(5) Telegraphic messages on official business.

(6) Such articles of stationery as may be actually needed and are not furnished directly from the Department.

In special cases letters of authorization will be issued to cover office rent, the rental of telephone, post-office box rent, street car and suburban railroad fares, ferriage, the purchase of furniture, storage charges, electric power, and such other expenses as may be found necessary and proper, but such authorization must be construed literally.

Reg. 14. Shipments coming from or destined to points beyond the Atlantic Ocean should be consigned "In care U. S. Dispatch Agent, No. 277 Broadway, New York, N. Y.," and that official should be promptly notified of the shipment and carefully instructed as to the further disposition of the property.

Goods for shipment, whether by ordinary freight or by express, should be securely packed, and all packages should be plainly marked with the name and address of the consignee, and, in addition thereto, the words "Property of the U. S."

Property should never be shipped by express if ordinary freight service will answer the needs of the Department. Express charges on property sent from, or consigned to, the Department at Washington, D. C., should not be paid by the person sending or receiving the property. The express companies will include such shipments in their monthly bills.

Reg. 15. It is provided by law that no cash payments shall be made to certain bond-aided railroad companies for freight or passenger transportation over their respective lines. It is therefore directed that all persons authorized to travel upon the business of this Department over the lines of any bond-aided railroad shall be provided with transportation requests, to be presented to the proper railroad officials in exchange for any regular passenger tickets. This prohibition does not, however, relate to the payment of sleeping-car or parlor-car expenses, or to extra fares upon limited trains.

Inasmuch as transportation requests are readily accepted by all railroad companies, their use is strongly recommended for all travel upon Department business for distances of 100 miles or more. They will be furnished,

upon application, to all persons authorized to travel upon the public business. Transportation requests will be prepared in the Division of Accounts, based upon letters authorizing travel.

The bond-aided railroads above referred to are enumerated and described as follows: First. The Central Pacific Railroad, from Ogden, Utah, to San Jose, Cal., via Niles, 865.66 miles. (This road is now operated by the Southern Pacific Company.) Second. The Central Branch Union Pacific Railway System, from Atchison to Waterville, Kans., 100 miles.

Unused transportation requests must be returned to the Division of Accounts immediately upon the expiration of the time for which they were issued.

TELEGRAMS AND TELEPHONE MESSAGES.

Reg. 16. The telegraph must be used sparingly, and only when the delay in using the mail would be injurious to the public interests. Care should be taken to omit all unnecessary words. In a message from one official or employee to another titles should not be used, and in a great many cases the names of the parties in both address and signature may be limited to single words. Numbers should be expressed in words, not in figures.

All telegraph messages relating to the business of the Department should be indorsed "U. S. Official Business." Messages sent from or to the Department at Washington should not be paid for by the persons sending or receiving the same, except in cases where payment is demanded as a condition to the transmission or delivery of the messages, but should have the additional words "Charge Department of Agriculture" written or stamped upon the face thereof, and the agent, operator, or messenger should be directed to have the same charged in the company's monthly bill.

Telegrams making application for leaves of absence, or extension of leave, or inquiry whether leave has been granted, also inquiries in regard to salary, unless salary is actually needed in carrying out traveling instructions, or the replies made thereto by telegraph, are not public dispatches and payment therefor is not authorized.

The rates for transmission of official messages, except those for the Weather Bureau, over the principal telegraph lines in the United States, are fixed annually by the Postmaster-General, and all payments in excess of those rates will be at the expense of the persons making the payments.

Schedule of rates for Government telegrams.

Number of words.	Day messages.					Night messages.	
	1,000 miles.	1,500 miles.	2,000 miles.	2,500 miles.	3,000 miles or more.	2,000 miles.	Over 2,000 miles.
20.....	\$0.20	\$0.25	\$0.30	\$0.35	\$0.40	\$0.15	\$0.25
40.....	.40	.50	.60	.70	.80	.35	.45
60.....	.60	.75	.90	1.05	1.20	.55	.65
80.....	.80	1.00	1.20	1.40	1.60	.75	.85
100.....	1.00	1.25	1.50	1.75	2.00	.95	1.05
200.....	2.00	2.50	3.00	3.50	4.00	1.95	2.05
300.....	3.00	3.75	4.50	5.25	6.00	2.95	3.05
400.....	4.00	5.00	6.00	7.00	8.00	3.95	4.05
500.....	5.00	6.25	7.50	8.75	10.00	4.95	5.05
1.....	.01	.01	.02	.02	.02	.01	.01
2.....	.02	.03	.03	.04	.04	.02	.02
3.....	.03	.04	.05	.05	.06	.03	.03
4.....	.04	.05	.06	.07	.08	.04	.04
5.....	.05	.06	.08	.09	.10	.05	.05
6.....	.06	.08	.09	.11	.12	.06	.06
7.....	.07	.09	.11	.12	.14	.07	.07
8.....	.08	.10	.12	.14	.16	.08	.08
9.....	.09	.11	.14	.16	.18	.09	.09
10.....	.10	.13	.15	.18	.20	.10	.10
11.....	.11	.14	.17	.19	.22	.11	.11
12.....	.12	.15	.18	.21	.24	.12	.12
13.....	.13	.16	.20	.23	.26	.13	.13
14.....	.14	.18	.21	.25	.28	.14	.14
15.....	.15	.19	.23	.26	.30	.15	.15
16.....	.16	.20	.24	.28	.32	.16	.16
17.....	.17	.21	.26	.30	.34	.17	.17
18.....	.18	.23	.27	.32	.36	.18	.18
19.....	.19	.24	.29	.33	.38	.19	.19

When telephone service, either local or long-distance, is found to be cheaper than telegraphic service, the telephone should be preferred, but neither should be employed unless the exigencies of the service require a speedier mode of communication than the mails afford.

Reg. 17. Persons having claims against the Department for services rendered, for expenses incurred, or for supplies furnished should, unless otherwise directed, present their accounts monthly, carefully prepared and receipted in duplicate, upon forms provided by the Department for that purpose. Accounts for services rendered in the months of June and July must not be stated on the same voucher. Blank forms have been prepared, consisting of two general classes, or series, as follows:

First series: For the use of employees in rendering their accounts for services performed and for reimbursement of expenses incurred in the execution of their official duties.

Second series: For use by persons not officially connected with the Department.

FIRST SERIES.

Form No. 0.—For services—Department pay rolls.

Form No. 1.—For services—Station pay rolls.

Form No. 2.—For services—Substation pay rolls.

Form No. 2a.—Subvouchers—Individual receipts.

Form No. 3.—For service—By one person.

Form No. 4.—For reimbursement of traveling and field expenses.

Form No. 4a.—Subvoucher for meals and lodging.

Form No. 4b.—Subvoucher for special conveyances and miscellaneous expenses.

Form No. 4c.—Memorandum of travel performed on transportation requests.

Form No. 5.—For reimbursement of station expenses.

Form No. 5a.—Subvoucher for all expenses at station.

SECOND SERIES.

Form A.—For supplies furnished, services rendered, etc.

Form B.—For rent of land, buildings, or rooms.

Form C.—For transportation of passengers. Transportation requests as subvouchers.

Form D.—For transportation of freight.

Form E.—For telegraphic service. Messages as subvouchers.

Form F.—For publication of advertisements.

Form G.—For fuel supplies in the District of Columbia.

Reg. 18. All accounts for services must contain the following data:

The date of appointment under which service is rendered must be given. In case of promotion or reduction in grade, involving a change in rate of compensation, reference should be made to both appointments. In case of transfer from one bureau or division to another, involving a change of official title or a change of duties, and necessitating payments from different appropriations, separate accounts should be made.

The exact period of service should be stated with inclusive dates. If the salary be at an annual or monthly rate, Sundays will be included in the period of service,

but "per diem" employees will only be paid for days actually employed. Per diem employees are, however, entitled to receive pay without rendering service for legal holidays, viz, January 1, February 22, May 30, July 4, Labor Day (first Monday of September), Thanksgiving Day, and December 25, when these dates do not fall on Sundays. Employees whose appointments read that compensation will be made at a per diem rate "for days actually employed" are not entitled to compensation for legal holidays unless service be performed on those days.

The correctness of every service voucher as to the period of service and the actual performance thereof must be established by the certificate of the head of bureau, chief clerk, chief of division, superintendent, foreman, or other person having supervision of the service therein set forth.

Reg. 19. Every claim for reimbursement of expenses incurred in traveling upon Department business or on field duty must be prepared on Form No. 4, in accordance with the following requirements:

Reference should be made to the letter of authorization under which the travel or field work has been performed, naming starting point and destination. When a particular route has been designated in the instructions the account must contain data showing that the directions relative thereto have been followed.

When travel west of the Mississippi River is performed by rail, the names of all railroads traveled upon must be stated, by initials, in the reimbursement account.

Receipted subvouchers must invariably be taken for lodging, the hire of special transportation, supplies exceeding \$1.00 in amount, all personal services, express and freight charges, and, when possible, for telegraph messages. Copies of telegrams will, however, be accepted as subvouchers and must be furnished in all cases. Hotel subvouchers should state the beginning, the ending, and the full period of service, and the rate per day or week. The "day" shall be considered as beginning with breakfast and ending with lodging. Livery bills should describe the "rigs" hired, as "one horse and buggy," "two horses and wagon, with driver," etc., giving distances traveled or time employed, and rate per day or hour.

All receipts should have the title of the person signing them written after the signatures, and signatures must not be abbreviated. Names imprinted with stamps, without signatures, are valueless. Any erasure in the amount or rate in any subvoucher will invalidate it. Any alter-

ation in the amount, rate, or original language in any subvoucher must be made by running a pen through and writing the correction above the same.

All subvouchers for field expenses should be fully itemized, showing the number of articles of each kind, with price thereof, or rate; also, every subvoucher for payment for services must show how the services were applied.

Every voucher for reimbursement of traveling expenses must be accompanied by a memorandum, Form No. 4c, showing what portion of the travel has been performed upon transportation requests. When no requests have been used, a blank form, properly signed, should be filed with the voucher. Only *cash* expenditures will be reimbursed. If travel be performed on "passes," "press tickets," etc., no charge therefor may be included in any reimbursement account.

Reg. 20. Every account for reimbursement of station expenses should be prepared upon Form No. 5, except where a travel account is also to be presented; if so, the station expenses are merely incidental, and the entire expense may be stated on Form 4. Each account must conform to the following requirements, viz:

An emergency expenditure—that is, an expense incurred in the absence of previous authority must be supported by written evidence showing that the expenditure was actually necessary to the protection of public interests or the preservation of public property.

The signature to a subvoucher from a corporation should consist of the corporate name of the company, the proper autograph signature of one of its officers, and the title of his office; and a firm name, if written by a member of the firm, should be without qualifying terms. When a subvoucher is signed by any person other than a member of the firm or the proprietor, the title of such person should follow the signature.

Expenditures should be stated in chronological order, and with reference by numbers to the subvoucher attached. When localities are mentioned the States must be named also.

Reg. 21. Every bill for supplies furnished or for services rendered by any person or persons not officially connected with the Department, or by any firm or corporation, should be prepared upon Form A, in the name of the individual, firm, or corporation to whom payment is legally due. If supplies be furnished, or if service be performed under any contract or formal agreement in writing,

the items of the account should be so described as to make comparison with the contract easy and certain. Every such bill should be fully itemized, and the date of each item thereof should correspond with the date of actual delivery or performance. Every such voucher must be supported by the certificate of an officer of the Department, setting forth actual delivery of the supplies and actual performance of the services charged for, and naming the uses to which such supplies and services are applicable.

An account for the rent of land, buildings, or rooms should be prepared upon Form B, and should contain a concise description of the premises rented, a statement of the period (with inclusive dates) for which payment of rent is claimed, and a specific reference to the lease, contract, or other written agreement upon which the claim is based. If no lease or formal agreement of any kind be involved, reference should be made to the letter of authorization under which the expense has been incurred. If the premises be held under a lease the voucher should be prepared in the name of the lessor, whether such lessor be the owner or the agent for the owner. If there be no lease, the voucher should be made up in the name of the owner, whether individual, firm, or corporation. The correctness of a rent account must be established by the certificate of a Department officer cognizant of the facts in the case, setting forth the use or uses made of the premises during the period for which charge is made.

Reg. 22. A passenger transportation account, Form C, should be made out in the name of the corporation issuing the tickets upon which the travel charged for was performed, and must be accompanied by the transportation requests taken in exchange for such tickets. For each transportation request there should be a separate item of account, giving the request number, starting point and destination, amount of fare charged, and the date, which should be the date of the issuance of the ticket in exchange for the transportation request. The correctness of the rates charged should be established by the certificate of a competent official of the railroad company.

In case the agent of any railroad company refuses to accept a transportation request for a ticket the fact should be reported to the disbursing office of the Department.

Reg. 23. Bills for telegraphic service rendered this Department, Form E, should give the date or period of service, with the number of messages and number of

words therein, with points of transmission and delivery, and the rates charged therefor. Either the original messages or copies thereof must be filed in support of the vouchers, except for ocean cable service. The correctness of an account must be established by the certificate of an officer of the Department cognizant of the facts in the case.

THE USE OF APPROPRIATIONS.

Reg. 24. In order that the Division of Accounts may be enabled to determine with certainty the appropriation from which an account is properly and legally payable, the use to which the supplies (or services) have been or will be applied must be succinctly and accurately stated by the certifying official, and such statement should be so worded as to fully subserve the purpose herein set forth.

SIGNATURES TO RECEIPTS.

Reg. 25. Every account must be receipted before it can be paid. It is very important that the signature to every receipt should conform strictly to the following requirements:

An account prepared in the name of an individual must be receipted by the individual himself. A signature by mark must be attested by one disinterested witness, whose post-office address must be given.

A receipt signed by an agent or attorney will be accepted, but payment of an account so receipted will be made by check drawn to the order of the principal.

Reg. 26. Accounts must be written and receipted in ink. Subvouchers should be written and receipted in ink when practicable.

Reg. 27. Before entering upon a leave of absence, involving the last day of any month, an employee must sign the pay roll. This does not refer to field employees who are paid upon vouchers.

Reg. 28. Accounts due to deceased persons and payable to executors, administrators, or guardians, and accounts in favor of trustees, or other fiduciaries, must be accompanied by certified copies, under seal, of letters testamentary, of administration, of guardianship, of trusteeship, or other evidence of a fiduciary character. However, an account for wages not exceeding \$100 due to the estate of a deceased employee for whom no letters testamentary have been or will be issued, may be paid to the

widow or other legal representative upon satisfactory evidence, under oath, as to the relationship of the payee to the deceased, and as to the condition of the estate.

Accounts must contain no credits on account of the exchange or return of public property of any kind. Such property, when disposed of, must be sold for cash and the proceeds deposited according to law.

Reg. 29. Orders for salary will not be honored except in cases where the employees giving the orders are absent on account of illness, annual leave, or official business.

No order for salary will be honored when in the nature of an assignment or the making over of salary to another for value received.

SALARY TABLES.

SALARY TABLES.

A person serving the whole of February, a 28-day month, shall receive the full monthly salary, or the one-twelfth of the annual salary.

A person appointed on the 31st day of a month will receive no salary or compensation for said day's service, if the full salary has been earned by his predecessors.

A person serving from the 1st to and including the 15th day of February will receive the fifteen-thirtieths of a month's salary.

A person succeeding him on the 16th day of February and holding until and including the 28th day of February will receive thirteen-thirtieths of a month's salary, and in leap year fourteen-thirtieths, if he serves on the 29th.

Days.	\$300	\$360	\$400	\$420
1	\$0.83	\$1.00	\$1.11	\$1.17
2	1.67	2.00	2.22	2.33
3	2.50	3.00	3.33	3.50
4	3.33	4.00	4.44	4.67
5	4.17	5.00	5.56	5.83
6	5.00	6.00	6.67	7.00
7	5.83	7.00	7.78	8.17
8	6.67	8.00	8.89	9.33
9	7.50	9.00	10.00	10.50
10	8.33	10.00	11.11	11.67
11	9.17	11.00	12.22	12.83
12	10.00	12.00	13.33	14.00
13	10.83	13.00	14.44	15.17
14	11.67	14.00	15.56	16.33
15	12.50	15.00	16.67	17.50
16	13.33	16.00	17.78	18.67
17	14.17	17.00	18.89	19.83
18	15.00	18.00	20.00	21.00
19	15.83	19.00	21.11	22.17
20	16.67	20.00	22.22	23.33
21	17.50	21.00	23.33	24.50
22	18.33	22.00	24.44	25.67
23	19.17	23.00	25.56	26.83
24	20.00	24.00	26.67	28.00
25	20.83	25.00	27.78	29.17
26	21.67	26.00	28.89	30.33
27	22.50	27.00	30.00	31.50
28	23.33	28.00	31.11	32.67
29	24.17	29.00	32.22	33.83
30	25.00	30.00	33.33	35.00
31				
Months.	\$300	\$360	\$400	\$420
January	\$25.00	\$30.00	\$33.33	\$35.00
February	25.00	30.00	33.33	35.00
March	25.00	30.00	33.34	35.00
April	25.00	30.00	33.33	35.00
May	25.00	30.00	33.33	35.00
June	25.00	30.00	33.34	35.00
July	25.00	30.00	33.33	35.00
August	25.00	30.00	33.33	35.00
September	25.00	30.00	33.34	35.00
October	25.00	30.00	33.33	35.00
November	25.00	30.00	33.33	35.00
December	25.00	30.00	33.34	35.00
Yearly salary ..	300.00	360.00	400.00	420.00

Days.	\$450	\$480	\$500	\$540
1.....	\$1.25	\$1.33	\$1.39	\$1.50
2.....	2.50	2.67	2.78	3.00
3.....	3.75	4.00	4.17	4.50
4.....	5.00	5.33	5.56	6.00
5.....	6.25	6.67	6.94	7.50
6.....	7.50	8.00	8.33	9.00
7.....	8.75	9.33	9.72	10.50
8.....	10.00	10.67	11.11	12.00
9.....	11.25	12.00	12.50	13.50
10.....	12.50	13.33	13.89	15.00
11.....	13.75	14.67	15.28	16.50
12.....	15.00	16.00	16.67	18.00
13.....	16.25	17.33	18.06	19.50
14.....	17.50	18.67	19.44	21.00
15.....	18.75	20.00	20.83	22.50
16.....	20.00	21.33	22.22	24.00
17.....	21.25	22.67	23.61	25.50
18.....	22.50	24.00	25.00	27.00
19.....	23.75	25.33	26.39	28.50
20.....	25.00	26.67	27.78	30.00
21.....	26.25	28.00	29.17	31.50
22.....	27.50	29.33	30.56	33.00
23.....	28.75	30.67	31.94	34.50
24.....	30.00	32.00	33.33	36.00
25.....	31.25	33.33	34.72	37.50
26.....	32.50	34.67	36.11	39.00
27.....	33.75	36.00	37.50	40.50
28.....	35.00	37.33	38.89	42.00
29.....	36.25	38.67	40.28	43.50
30.....	37.50	40.00	41.67	45.00
31.....				
Months.	\$450	\$480	\$500	\$540
January.....	\$37.50	\$40.00	\$41.66	\$45.00
February.....	37.50	40.00	41.67	45.00
March.....	37.50	40.00	41.67	45.00
April.....	37.50	40.00	41.66	45.00
May.....	37.50	40.00	41.67	45.00
June.....	37.50	40.00	41.67	45.00
July.....	37.50	40.00	41.66	45.00
August.....	37.50	40.00	41.67	45.00
September.....	37.50	40.00	41.67	45.00
October.....	37.50	40.00	41.66	45.00
November.....	37.50	40.00	41.67	45.00
December.....	37.50	40.00	41.67	45.00
Yearly salary .	450.00	480.00	500.00	540.00

Days.	\$600	\$660	\$700	\$720
1.....	\$1.67	\$1.83	\$1.94	\$2.00
2.....	3.33	3.67	3.89	4.00
3.....	5.00	5.50	5.83	6.00
4.....	6.67	7.33	7.78	8.00
5.....	8.33	9.17	9.72	10.00
6.....	10.00	11.00	11.67	12.00
7.....	11.67	12.83	13.61	14.00
8.....	13.33	14.67	15.56	16.00
9.....	15.00	16.50	17.50	18.00
10.....	16.67	18.33	19.44	20.00
11.....	18.33	20.17	21.39	22.00
12.....	20.00	22.00	23.33	24.00
13.....	21.67	23.83	25.28	26.00
14.....	23.33	25.67	27.22	28.00
15.....	25.00	27.50	29.17	30.00
16.....	26.67	29.33	31.11	32.00
17.....	28.33	31.17	33.06	34.00
18.....	30.00	33.00	35.00	36.00
19.....	31.67	34.83	36.94	38.00
20.....	33.33	36.67	38.89	40.00
21.....	35.00	38.50	40.83	42.00
22.....	36.67	40.33	42.78	44.00
23.....	38.33	42.17	44.72	46.00
24.....	40.00	44.00	46.67	48.00
25.....	41.67	45.83	48.61	50.00
26.....	43.33	47.67	50.56	52.00
27.....	45.00	49.50	52.50	54.00
28.....	46.67	51.33	54.44	56.00
29.....	48.33	53.17	56.39	58.00
30.....	50.00	55.00	58.33	60.00
31.....				
Months.	\$600	\$660	\$700	\$720
January.....	\$50.00	\$55.00	\$58.33	\$60.00
February.....	50.00	55.00	58.33	60.00
March.....	50.00	55.00	58.34	60.00
April.....	50.00	55.00	58.33	60.00
May.....	50.00	55.00	58.33	60.00
June.....	50.00	55.00	58.34	60.00
July.....	50.00	55.00	58.33	60.00
August.....	50.00	55.00	58.33	60.00
September.....	50.00	55.00	58.34	60.00
October.....	50.00	55.00	58.33	60.00
November.....	50.00	55.00	58.33	60.00
December.....	50.00	55.00	58.34	60.00
Yearly salary.	600.00	660.00	700.00	720.00

Days.	\$750	\$800	\$840	\$900
1.....	\$2.08	\$2.22	\$2.33	\$2.50
2.....	4.17	4.44	4.67	5.00
3.....	6.25	6.67	7.00	7.50
4.....	8.33	8.89	9.33	10.00
5.....	10.42	11.11	11.67	12.50
6.....	12.50	13.33	14.00	15.00
7.....	14.58	15.56	16.33	17.50
8.....	16.67	17.78	18.67	20.00
9.....	18.75	20.00	21.00	22.50
10.....	20.83	22.22	23.33	25.00
11.....	22.92	24.44	25.67	27.50
12.....	25.00	26.67	28.00	30.00
13.....	27.08	28.89	30.33	32.50
14.....	29.17	31.11	32.67	35.00
15.....	31.25	33.33	35.00	37.50
16.....	33.33	35.56	37.33	40.00
17.....	35.42	37.78	39.67	42.50
18.....	37.50	40.00	42.00	45.00
19.....	39.58	42.22	44.33	47.50
20.....	41.67	44.44	46.67	50.00
21.....	43.75	46.67	49.00	52.50
22.....	45.83	48.89	51.33	55.00
23.....	47.92	51.11	53.67	57.50
24.....	50.00	53.33	56.00	60.00
25.....	52.08	55.56	58.33	62.50
26.....	54.17	57.78	60.67	65.00
27.....	56.25	60.00	63.00	67.50
28.....	58.33	62.22	65.33	70.00
29.....	60.42	64.44	67.67	72.50
30.....	62.50	66.67	70.00	75.00
31.....				
Months.	\$750	\$800	\$840	\$900
January	\$62.50	\$66.66	\$70.00	\$75.00
February	62.50	66.67	70.00	75.00
March	62.50	66.67	70.00	75.00
April	62.50	66.66	70.00	75.00
May	62.50	66.67	70.00	75.00
June	62.50	66.67	70.00	75.00
July	62.50	66.66	70.00	75.00
August	62.50	66.67	70.00	75.00
September	62.50	66.67	70.00	75.00
October	62.50	66.66	70.00	75.00
November	62.50	66.67	70.00	75.00
December	62.50	66.67	70.00	75.00
Yearly salary.	750.00	800.00	840.00	900.00

Days.	\$960	\$1,000	\$1,050	\$1,080
1	\$2.67	\$2.78	\$2.92	\$3.00
2	5.33	5.56	5.83	6.00
3	8.00	8.33	8.75	9.00
4	10.67	11.11	11.67	12.00
5	13.33	13.89	14.58	15.00
6	16.00	16.67	17.50	18.00
7	18.67	19.44	20.42	21.00
8	21.33	22.22	23.33	24.00
9	24.00	25.00	26.25	27.00
10	26.67	27.78	29.17	30.00
11	29.33	30.56	32.08	33.00
12	32.00	33.33	35.00	36.00
13	34.67	36.11	37.92	39.00
14	37.33	38.89	40.83	42.00
15	40.00	41.67	43.75	45.00
16	42.67	44.44	46.67	48.00
17	45.33	47.22	49.58	51.00
18	48.00	50.00	52.50	54.00
19	50.67	52.78	55.42	57.00
20	53.33	55.56	58.33	60.00
21	56.00	58.33	61.25	63.00
22	58.67	61.11	64.17	66.00
23	61.33	63.89	67.08	69.00
24	64.00	66.67	70.00	72.00
25	66.67	69.44	72.92	75.00
26	69.33	72.22	75.83	78.00
27	72.00	75.00	78.75	81.00
28	74.67	77.78	81.67	84.00
29	77.33	80.56	84.58	87.00
30	80.00	83.33	87.50	90.00
31				
Months.	\$960	\$1,000	\$1,050	\$1,080
January	\$80.00	\$83.33	\$87.50	\$90.00
February	80.00	83.33	87.50	90.00
March	80.00	83.34	87.50	90.00
April	80.00	83.33	87.50	90.00
May	80.00	83.33	87.50	90.00
June	80.00	83.34	87.50	90.00
July	80.00	83.33	87.50	90.00
August	80.00	83.33	87.50	90.00
September	80.00	83.34	87.50	90.00
October	80.00	83.33	87.50	90.00
November	80.00	83.33	87.50	90.00
December	80.00	83.34	87.50	90.00
Yearly salary.	960.00	1,000.00	1,050.00	1,080.00

Days.	\$1,100	\$1,200	\$1,300	\$1,400
1	\$3.06	\$3.33	\$3.61	\$3.89
2	6.11	6.67	7.22	7.78
3	9.17	10.00	10.83	11.67
4	12.22	13.33	14.44	15.56
5	15.28	16.67	18.06	19.44
6	18.33	20.00	21.67	23.33
7	21.39	23.33	25.28	27.22
8	24.44	26.67	28.89	31.11
9	27.50	30.00	32.50	35.00
10	30.56	33.33	36.11	38.89
11	33.61	36.67	39.72	42.78
12	36.67	40.00	43.33	46.67
13	39.72	43.33	46.94	50.56
14	42.78	46.67	50.56	54.44
15	45.83	50.00	54.17	58.33
16	48.89	53.33	57.78	62.22
17	51.94	56.67	61.39	66.11
18	55.00	60.00	65.00	70.00
19	58.06	63.33	68.61	73.89
20	61.11	66.67	72.22	77.78
21	64.17	70.00	75.83	81.67
22	67.22	73.33	79.44	85.56
23	70.28	76.67	83.06	89.44
24	73.33	80.00	86.67	93.33
25	76.39	83.33	90.28	97.22
26	79.44	86.67	93.89	101.11
27	82.50	90.00	97.50	105.00
28	85.56	93.33	101.11	108.89
29	88.61	96.67	104.72	112.78
30	91.67	100.00	108.33	116.67
31				
Months.	\$1,100	\$1,200	\$1,300	\$1,400
January	\$91.66	\$100.00	\$108.33	\$116.66
February	91.67	100.00	108.33	116.67
March	91.67	100.00	108.34	116.67
April	91.66	100.00	108.33	116.66
May	91.67	100.00	108.33	116.67
June	91.67	100.00	108.34	116.67
July	91.66	100.00	108.33	116.66
August	91.67	100.00	108.33	116.67
September	91.67	100.00	108.34	116.67
October	91.66	100.00	108.33	116.66
November	91.67	100.00	108.33	116.67
December	91.67	100.00	108.34	116.67
Yearly salary.	1,100.00	1,200.00	1,300.00	1,400.00

Days.	\$1,500	\$1,600	\$1,700	\$1,800
1.....	\$4.17	\$4.44	\$4.72	\$5.00
2.....	8.33	8.88	9.44	10.00
3.....	12.50	13.33	14.17	15.00
4.....	16.67	17.78	18.89	20.00
5.....	20.83	22.22	23.61	25.00
6.....	25.00	26.67	28.33	30.00
7.....	29.17	31.11	33.06	35.00
8.....	33.33	35.56	37.78	40.00
9.....	37.50	40.00	42.50	45.00
10.....	41.67	44.44	47.22	50.00
11.....	45.83	48.89	51.94	55.00
12.....	50.00	53.33	56.67	60.00
13.....	54.17	57.78	61.39	65.00
14.....	58.33	62.22	66.11	70.00
15.....	62.50	66.67	70.83	75.00
16.....	66.67	71.11	75.56	80.00
17.....	70.83	75.56	80.28	85.00
18.....	75.00	80.00	85.00	90.00
19.....	79.17	84.44	89.72	95.00
20.....	83.33	88.89	94.44	100.00
21.....	87.50	93.33	99.17	105.00
22.....	91.67	97.78	103.89	110.00
23.....	95.83	102.22	108.61	115.00
24.....	100.00	106.67	113.33	120.00
25.....	104.17	111.11	118.06	125.00
26.....	108.33	115.56	122.78	130.00
27.....	112.50	120.00	127.50	135.00
28.....	116.67	124.44	132.22	140.00
29.....	120.83	128.89	136.94	145.00
30.....	125.00	133.33	141.67	150.00
31.....				
Months.	\$1,500	\$1,600	\$1,700	\$1,800
January.....	\$125.00	\$133.33	\$141.66	\$150.00
February.....	125.00	133.33	141.67	150.00
March.....	125.00	133.34	141.67	150.00
April.....	125.00	133.33	141.66	150.00
May.....	125.00	133.33	141.67	150.00
June.....	125.00	133.34	141.67	150.00
July.....	125.00	133.33	141.66	150.00
August.....	125.00	133.33	141.67	150.00
September.....	125.00	133.34	141.67	150.00
October.....	125.00	133.33	141.66	150.00
November.....	125.00	133.33	141.67	150.00
December.....	125.00	133.34	141.67	150.00
Yearly salary.	1,500.00	1,600.00	1,700.00	1,800.00

Days.	\$1,900	\$2,000	\$2,100	\$2,200
1.....	\$5.28	\$5.56	\$5.83	\$6.11
2.....	10.56	11.11	11.67	12.22
3.....	15.83	16.67	17.50	18.33
4.....	21.11	22.22	23.33	24.44
5.....	26.39	27.78	29.17	30.56
6.....	31.67	33.33	35.00	36.67
7.....	36.94	38.89	40.83	42.78
8.....	42.22	44.44	46.67	48.89
9.....	47.50	50.00	52.50	55.00
10.....	52.78	55.56	58.33	61.11
11.....	58.06	61.11	64.17	67.22
12.....	63.33	66.67	70.00	73.33
13.....	68.61	72.22	75.83	79.44
14.....	73.89	77.78	81.67	85.56
15.....	79.17	83.33	87.50	91.67
16.....	84.44	88.89	93.33	97.78
17.....	89.72	94.44	99.17	103.89
18.....	95.00	100.00	105.00	110.00
19.....	100.28	105.56	110.83	116.11
20.....	105.56	111.11	116.67	122.22
21.....	110.83	116.67	122.50	128.33
22.....	116.11	122.22	128.33	134.44
23.....	121.39	127.78	134.17	140.56
24.....	126.67	133.33	140.00	146.67
25.....	131.94	138.89	145.83	152.78
26.....	137.22	144.44	151.67	158.89
27.....	142.50	150.00	157.50	165.00
28.....	147.78	155.56	163.33	171.11
29.....	153.06	161.11	169.17	177.22
30.....	158.33	166.67	175.00	183.33
31.....				
Months.	\$1,900	\$2,000	\$2,100	\$2,200
January.....	\$158.33	\$166.66	\$175.00	\$183.33
February.....	158.33	166.67	175.00	183.33
March.....	158.34	166.67	175.00	183.34
April.....	158.33	166.66	175.00	183.33
May.....	158.33	166.67	175.00	183.33
June.....	158.34	166.67	175.00	183.34
July.....	158.33	166.66	175.00	183.33
August.....	158.33	166.67	175.00	183.33
September.....	158.34	166.67	175.00	183.34
October.....	158.33	166.66	175.00	183.33
November.....	158.33	166.67	175.00	183.33
December.....	158.34	166.67	175.00	183.34
Yearly salary.	1,900.00	2,000.00	2,100.00	2,200.00

Days.	\$2,300	\$2,400	\$2,500	\$2,600
1	\$6.39	\$6.67	\$6.94	\$7.22
2	12.78	13.33	13.89	14.44
3	19.17	20.00	20.83	21.67
4	25.56	26.67	27.78	28.89
5	31.94	33.33	34.72	36.11
6	38.33	40.00	41.67	43.33
7	44.72	46.67	48.61	50.56
8	51.11	53.33	55.56	57.78
9	57.50	60.00	62.50	65.00
10	63.89	66.67	69.44	72.22
11	70.28	73.33	76.39	79.44
12	76.67	80.00	83.33	86.67
13	83.06	86.67	90.28	93.89
14	89.44	93.33	97.22	101.11
15	95.83	100.00	104.17	108.33
16	102.22	106.67	111.11	115.56
17	108.61	113.33	118.06	122.78
18	115.00	120.00	125.00	130.00
19	121.39	126.67	131.94	137.22
20	127.78	133.33	138.89	144.44
21	134.17	140.00	145.83	151.67
22	140.56	146.67	152.78	158.89
23	146.94	153.33	159.72	166.11
24	153.33	160.00	166.67	173.33
25	159.72	166.67	173.61	180.56
26	166.11	173.33	180.56	187.78
27	172.50	180.00	187.50	195.00
28	178.89	186.67	194.44	202.22
29	185.28	193.33	201.39	209.44
30	191.67	200.00	208.33	216.67
31				
Months.	\$2,300	\$2,400	\$2,500	\$2,600
January	\$191.66	\$200.00	\$208.33	\$216.66
February	191.67	200.00	208.33	216.67
March	191.67	200.00	208.34	216.67
April	191.66	200.00	208.33	216.66
May	191.67	200.00	208.33	216.67
June	191.67	200.00	208.34	216.67
July	191.66	200.00	208.33	216.66
August	191.67	200.00	208.33	216.67
September	191.67	200.00	208.34	216.67
October	191.66	200.00	208.33	216.66
November	191.67	200.00	208.33	216.67
December	191.67	200.00	208.34	216.67
Yearly salary.	2,300.00	2,400.00	2,500.00	2,600.00

Days.	\$2,700	\$2,750	\$2,900	\$3,000
1.....	\$7.50	\$7.64	\$8.06	\$8.33
2.....	15.00	15.28	16.11	16.67
3.....	22.50	22.92	24.17	25.00
4.....	30.00	30.56	32.22	33.33
5.....	37.50	38.19	40.28	41.67
6.....	45.00	45.83	48.33	50.00
7.....	52.50	53.47	56.39	58.33
8.....	60.00	61.11	64.44	66.67
9.....	67.50	68.75	72.50	75.00
10.....	75.00	76.39	80.56	83.33
11.....	82.50	84.03	88.61	91.67
12.....	90.00	91.67	96.67	100.00
13.....	97.50	99.31	104.72	108.33
14.....	105.00	106.94	112.78	116.67
15.....	112.50	114.58	120.83	125.00
16.....	120.00	122.22	128.89	133.33
17.....	127.50	129.86	136.94	141.67
18.....	135.00	137.50	145.00	150.00
19.....	142.50	145.14	153.06	158.33
20.....	150.00	152.78	161.11	166.67
21.....	157.50	160.42	169.17	175.00
22.....	165.00	168.06	177.22	183.33
23.....	172.50	175.69	185.28	191.67
24.....	180.00	183.33	193.33	200.00
25.....	187.50	190.97	201.39	208.33
26.....	195.00	198.61	209.44	216.67
27.....	202.50	206.25	217.50	225.00
28.....	210.00	213.89	225.56	233.33
29.....	217.50	221.53	233.61	241.67
30.....	225.00	229.17	241.67	250.00
31.....				
Months.	\$2,700	\$2,750	\$2,900	\$3,000
January.....	\$225.00	\$229.16	\$241.66	\$250.00
February.....	225.00	229.17	241.67	250.00
March.....	225.00	229.17	241.67	250.00
April.....	225.00	229.16	241.66	250.00
May.....	225.00	229.17	241.67	250.00
June.....	225.00	229.17	241.67	250.00
July.....	225.00	229.16	241.66	250.00
August.....	225.00	229.17	241.67	250.00
September.....	225.00	229.17	241.67	250.00
October.....	225.00	229.16	241.66	250.00
November.....	225.00	229.17	241.67	250.00
December.....	225.00	229.17	241.67	250.00
Yearly salary.	2,700.00	2,750.00	2,900.00	3,000.00